

§ 105-129.16G. (Expiring for taxable years beginning on or after January 1, 2014) Work Opportunity Tax Credit.

(a) Credit. – A taxpayer who is allowed a federal tax credit under Part IV, Subpart F of the Code for the taxable year is allowed a credit against the tax imposed by this Part. The credit is equal to a percentage of the amount of credit allowed under the Code for wages paid during the taxable year for positions located in this State. A position is located in this State if more than fifty percent (50%) of the employee's duties are performed in the State. The percentage is as follows:

- (1) For taxable year 2013, three percent (3%).
- (2) For all other taxable years, six percent (6%).

(b) Sunset. – This section expires for taxable years beginning on or after January 1, 2014. (2007-323, s. 31.21(a); 2008-134, s. 2(a); 2012-36, s. 4; 2013-10, s. 4.)